



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: HARVEY FRANK W & ASHCRAFT BUDDY A**

HARVEY FRANK W & ASHCRAFT BUDDY A  
3511 G St  
Vancouver, WA 98663

**ACCOUNT NUMBER: 15020-000**

**PROPERTY LOCATION:** 3511 G St  
Vancouver, WA 98663

**PETITION: 77**

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 190,000	\$	190,000
Improvements	\$ 133,821	\$	85,000
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 323,821</b>	<b>BOE VALUE</b>	<b>\$ 275,000</b>

Date of hearing: October 20, 2021

Recording ID# HARVEY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Dick Riley

Appellant:  
Buddy Ashcraft

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 798 square feet, built in 1945 and is of average minus construction quality located on 0.11 acres. The home includes an additional 160 square feet of unfinished basement space.

The appellant stated that the home was refinanced and appraised for significantly lower than the assessment. The home has a basement, but it is accessed from outside the home and has no windows aside from the door. The appellant's evidence included an appraisal performed by Morgan Giger Fleming of M&M Appraisals indicating a value of \$275,000 as of October 2020.

The appellant requested a value of \$275,000.

The independent appraisal requires additional review and analysis and provides a significant level of evidence to support the requested value of \$275,000.

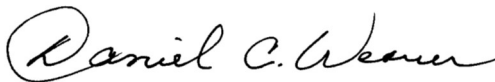
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$275,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 10, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:      ROBERTS JAMES B & ROBERTS PAMELA  
TRUSTEE**

ROBERTS JAMES B & ROBERTS PAMELA TRUSTEE  
6306 NE 144th St  
Vancouver, WA 98686

**ACCOUNT NUMBER:      196337-000**

**PROPERTY LOCATION:** 6306 NE 144th St  
Vancouver, WA 98686

**PETITION:                      80**

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$      311,875	\$      311,875	
Improvements	\$      584,243	\$      408,125	
Personal property			
<b>ASSESSED VALUE</b>	<b>\$      896,118</b>	<b>BOE VALUE</b>	<b>\$      720,000</b>

Date of hearing:                      October 20, 2021

Recording ID#                      ROBERTS

Hearing Location:                      By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Dick Riley

Appellant:  
Pamela Roberts

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,987 square feet, built in 1990 and is of average plus construction quality located on 5 acres. The property includes an outbuilding measuring 1,438 square feet total with a 308 square foot lean-to and a barn measuring 680 square feet.

The appellant referred to their submitted comparables. Comparables #2 (ID#196452-000) and #4 (ID#186376-000) are nearby the subject property. The home was remodeled right after purchase in 2005 to add square footage to existing rooms of the house, but no remodeling has been done since then. The appellant submitted six comparable sales [#118255-754 sold for \$675,000 in November 2020; #196452-000 sold for \$667,500 in October 2020; #196017-000 sold for \$650,000 in July 2020; #186376-000 sold for \$639,500 in March 2020; #227710-000 sold for \$650,000 in May 2020; and #229232-000 sold for \$535,000 in May 2020].

The appellant requested a value of \$720,000.

The appellant comparable sales support the requested value of \$720,000.

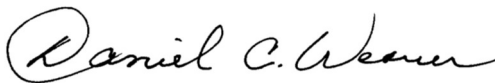
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$720,000 as of January 1, 2021.

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** GLOSS ALAN

GLOSS ALAN  
1925 E St  
Washougal, WA 98671

**ACCOUNT NUMBER:** 71404-000

**PROPERTY LOCATION:** 1925 E St  
Washougal, WA 98671

**PETITION:** 82

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 120,596	\$	120,596
Improvements	\$ 143,722	\$	143,722
Personal property			
ASSESSED VALUE	\$ 264,318	BOE VALUE	\$ 264,318

Date of hearing: October 20, 2021

Recording ID# GLOSS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Dick Riley

Appellant:  
None

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,054 square feet, built in 1920 and is of average construction quality located on 0.11 acres. The property includes a shed measuring 288 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$236,020.

The appellant provided no supporting information.

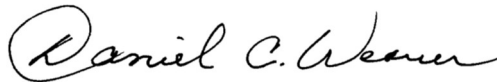
## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$264,318 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 10, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** MIXER PHILLIP MILES III

MIXER PHILLIP MILES III  
712 NE 138th Ave  
Vancouver, WA 98684

**ACCOUNT NUMBER:** 110537-348

**PROPERTY LOCATION:** 712 NE 138th Ave  
Vancouver, WA 98684

**PETITION:** 83

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 228,741	\$	228,741
Improvements	\$ 321,259	\$	321,259
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 550,000</b>	<b>BOE VALUE</b>	<b>\$ 550,000</b>

Date of hearing: October 20, 2021

Recording ID# MIXER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Dick Riley

Appellant:  
None

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,246 square feet, built in 1996 and is of average plus construction quality located on 0.42 acres.

The appellant's evidence included an appraisal performed by Patrick M. Cole of Cole and Company Appraisal Services, Inc. indicating a value of \$550,000 as of April 2020. The appellant submitted three comparable sales [#110537-352 sold for \$580,000 in May 2021; #110172-068 sold for \$534,000 in September 2020; and #110158-005 sold for \$615,000 in July 2020].

The appellant requested a value of \$550,000.

The Assessor submitted a 2021 property information card and a cover letter recommending the assessed value be reduced to \$550,000. The Assessor and the appellant agreed to a value of \$550,000 after the initial notice of value was issued for \$648,431.

The evidence provided supports a value of \$550,000.

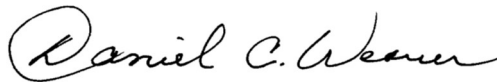
## DECISION

The Board, after carefully reviewing the information provided by the appellant and the evidence provided by the Assessor, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at \$550,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 10, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** PAPENFUSE ELLYN A & RAJEFF STEVEN

PAPENFUSE ELLYN A & RAJEFF STEVEN  
PO Box 345  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 265119-000

**PROPERTY LOCATION:** 14510 NE 365th St  
La Center, WA 98629

**PETITION:** 85

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 205,335	\$	205,335
Improvements	\$ 744,121	\$	744,121
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 949,456</b>	<b>BOE VALUE</b>	<b>\$ 949,456</b>

Date of hearing: October 20, 2021

Recording ID# PAPENFUSE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Dick Riley

Appellant:  
Steven Rajeff  
Ellyn Papenfuse

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,675 square feet, built in 2004 and is of good construction quality located on 5.06 acres.

The appellants referenced the comparable sales submitted by themselves and the Assessor's Office. The subject is a log home, so other log homes were included in the comparables for accuracy. The appellant's comparable #3 is also a log home. It is smaller but has been upgraded. Assessor comparable #4 is also a log home and has had upgrades done to the master bedroom and bathroom. Assessor comparable #6 is also a log home. The subject is only log on the main floor. The daylight basement is used as a rec room and is cedar siding. The appellant submitted three comparable sales [#265093-000 sold for \$780,000 in January 2021; #259392-000 sold for \$695,000 in January 2021; and #278390-000 sold for \$430,000 in January 2021].

The appellant requested a value of \$805,335.

The Assessor submitted six sales adjusted for time and a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

The comparable sales provided by the appellant and the Assessor indicate a value on a per square foot basis that supports assessed value of \$949,456.

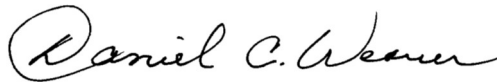
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the evidence provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$949,456 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 10, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** CAMPBELL LEE E

CAMPBELL LEE E  
2028 SE Oak St  
Portland, OR 97214

**ACCOUNT NUMBER:** 141748-000

**PROPERTY LOCATION:** 33738 NE Wahougal River Rd  
Washougal, WA 98671

**PETITION:** 266

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 161,949	\$	161,949
Improvements	\$ 1	\$	1
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 161,950</b>	<b>BOE VALUE</b>	<b>\$ 161,950</b>

Date of hearing: October 20, 2021

Recording ID# CAMPBELL266

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Dick Riley

Appellant:  
Lee Cambell

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,300 square feet, built in 1942 and is of fair construction quality located on 5.06 acres. The property includes a general-purpose building measuring 640 square feet.

The appellant stated that the subject property is a legal lot purchased in foreclosure. The adjacent 5-acre property to the north sold for \$31,000 in January 2020. It has a house that needs to be demolished. Greystone Inc. has offered to purchase the property for \$15,000 given consideration for demolishing the home and rebuilding. The Assessor has given the building a \$1 value. The last time the property was sold was January 2006 for \$8,700. A company bid \$9,891.50 and \$2,825 for blackberry cleanup. The comparables from the Assessor's Office include a gated community, homes with paved roads and utilities, and roads with room to pass. The appellant submitted one comparable sale [#141818-000 sold for \$31,000 in January 2020].

The appellant requested a value of \$31,001.

The appellant did not prove the Assessor's value is incorrect and provided insufficient value for the subject property.

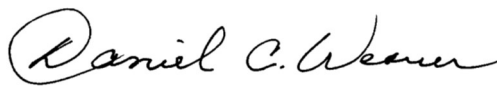
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$161,950 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 10, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** CAMPBELL LEE E & CAMPBELL SANDRA  
STEPHENS

CAMPBELL LEE E & CAMPBELL SANDRA STEPHENS  
2028 SE Oak St  
Portland, OR 97214

**ACCOUNT NUMBER:** 986027-715

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #28 SEC 28 T2NR4EWM 1.50A

**PETITION:** 84

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 45,346	\$	45,346
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 45,346</b>	<b>BOE VALUE</b>	<b>\$ 45,346</b>

Date of hearing: October 20, 2021

Recording ID# CAMPBELL84

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Lee Cambell

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-acre parcel of bare land.

The appellant stated the subject property was purchased for \$15,300 at auction in 2017. Only the appellant and adjacent neighbor can access the property. No utilities are available, and the property cannot be built on. It is not a legal lot due to its size and zoning. There is currently no legal way to access the property and the owner of the property that is crossed only permits the appellant and their neighbor to go through. The appellant received a bid for \$58,300 to clean the property of the trash, structures, and RV. A purchase offer was received for \$12,039.75 but the purchase would likely have to be refunded once the difficulties with the property were fully realized. The appellant submitted one comparable sale [#141818-000 sold for \$31,000 in January 2020].

The appellant requested a value of \$15,300.

The evidence provided does not overcome the Assessor's presumption of correctness.

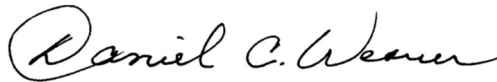
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$45,346 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 10, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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